

Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2026

Disallowable Instrument DI2026-154

made under the

***Taxation Administration Act 1999*, section 139 (Determination of amounts payable under tax laws)**

1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2026*.

2 Commencement

This instrument commences on 1 February 2027.

3 Definitions

In this instrument:

Act means the *Duties Act 1999*.

Australian Design Rules 79 and 81 means the Australian Design Rules 79 and 81, determined as part of the ‘national vehicle standards’ under section 12 of the *Road Vehicle Standards Act 2018* (Cwlth), as in force from time to time.

BEV means a battery electric vehicle where the only means of propulsion for the vehicle is via an electric motor/s powered by a battery/ies that are recharged by plugging the vehicle into an electric power source external to the vehicle and does not have an internal combustion engine in the vehicle.

Category A vehicle means a motor vehicle with combined CO₂ emissions of 66 grams per kilometre or more but no more than 130 grams per kilometre.

Category AA vehicle means a motor vehicle with combined CO₂ emissions of 1 gram per kilometre or more but no more than 65 grams per kilometre.

Category AAA vehicle means a motor vehicle—

- (a) with combined CO₂ emissions of zero grams per kilometre; or
- (b) that is a BEV; or
- (c) that is a HFCEV.

Category B vehicle means a motor vehicle with combined CO₂ emissions of 131 grams per kilometre or more but no more than 175 grams per kilometre.

Category C vehicle means a motor vehicle with combined CO₂ emissions of 176 grams per kilometre or more but no more than 220 grams per kilometre.

Category D vehicle means a motor vehicle with combined CO₂ emissions of 221 grams per kilometre or more.

CO₂ means carbon dioxide.

demonstrator—see the Act, section 208A.

Note This section defines **demonstrator** as a new motor vehicle used solely for the sale of another motor vehicle of the same kind.

dutiable value—see the Act, section 203.

Note This section defines the dutiable value of a motor vehicle as the greater of the following amounts, less any premium paid for extended warranty insurance:

- (a) the consideration in money (or money's worth) given for the acquisition of the vehicle;
- (b) the market value of the vehicle at the time the duty is payable.

Green Vehicle Guide means the Green Vehicle Guide published by the Commonwealth as in force from time to time.

Note The Green Vehicle Guide is available at www.greenvehicleguide.gov.au.

HFCEV means a vehicle that is propelled by an electric motor/s powered by electricity generated by a hydrogen fuel cell, the vehicle carries hydrogen in tanks refuelled from external sources and does not have an internal combustion engine in the vehicle.

motor vehicle—see the Act, dictionary.

Note The dictionary defines **motor vehicle** as a motor vehicle or trailer within the meaning of the *Road Transport (Vehicle Registration Act) 1999* but does not include a caravan or camper trailer.

motorcycle means a motor vehicle that within the meaning of the *Road Transport (Vehicle Registration) Regulation 2000* is:

- (a) a motorbike; or
- (b) a motortrike.

new motor vehicle means—

- (a) a motor vehicle that has not previously been registered under—
 - (i) the *Road Transport (Vehicle Registration) Act 1999* or another territory law; or
 - (ii) a law of the Commonwealth, a State, another Territory or a foreign country; or
- (b) a demonstrator disposed of by a licensed dealer, under the *Sale of Motor Vehicles Act 1977*, within 1 year of the date the demonstrator was first registered under the *Road Transport (Vehicle Registration) Act 1999* or another Territory law.

non-rated vehicle means a motor vehicle that is—

- (a) a used motor vehicle that is not:
 - (i) a BEV; or
 - (ii) a HFCEV; or
- (b) a new motor vehicle that:
 - (i) does not have combined CO₂ emissions under section 4 of this instrument; or
 - (ii) is not a new motorcycle.

used motor vehicle means a motor vehicle that is not a *new motor vehicle*.

4 Definition of *combined CO₂ emissions*

- (1) For the purposes of this instrument, ***combined CO₂ emissions*** means the combined average CO₂ emissions for a motor vehicle according to:

- (a) the Green Vehicle Guide; or
- (b) if not published in the Green Vehicle Guide—
 - (i) vehicle manufacturer-sourced figures that comply with Australian Design Rules 79 and 81; or
 - (ii) if no vehicle manufacturer-sourced figures under section 4 (1) (b) (i) are available—section 4 (2) of this instrument.

Note 1 Motor vehicle duty shall be levied based on the combined CO₂ as listed on the Green Vehicle Guide published by the Commonwealth as in force from time to time. The Green Vehicle Guide is available at www.greenvehicleguide.gov.au. Other reliable data sources may be used where data is not available through the Green Vehicle Guide.

Note 2 Australian Design Rule 79 sets exhaust emissions requirements for light vehicles to reduce the burden of disease caused by air pollution.

Note 3 Australian Design Rule 81 prescribes the requirements for the measurement of vehicle fuel consumption, carbon dioxide emissions, energy consumption and range, and the design and application of fuel consumption labels and energy consumption labels to vehicles.

- (2) A motor vehicle will be deemed to have the combined CO₂ emissions based on the highest combined CO₂ emissions for a variant of the motor vehicle (being of the same year, make and model) published in the Green Vehicle Guide, if a variant of motor vehicle (being of the same year, make and model) does have combined CO₂ emissions published in the Green Vehicle Guide.

Note If a motor vehicle was otherwise not deemed under this section, it would be considered not to have combined CO₂ emissions and would be a non-rated vehicle.

- (3) If the combined CO₂ emissions for a motor vehicle are deemed under section 4 (2) of this instrument, the commissioner may, at the commissioner's absolute discretion apply a lower rate of duty under Column 2 of Table 1 or Table 2 or Table 3, if considered appropriate.

5 Displacement of Legislation Act, s 47 (6)—Green Vehicle Guide and Australian Design Rules 79 and 81

The *Legislation Act 2001*, section 47 (6) does not apply to:

- (a) the Green Vehicle Guide; and
- (b) Australian Design Rules 79 and 81.

Note This section of the Legislation Act would require the Green Vehicle Guide and Australian Design Rules 79 and 81 to be remade as a notifiable instrument each time they are amended.

6 Determination of amounts payable—the Act, s 208

For the purposes of section 208 of the Act, the duty chargeable or payable on the *dutiable value* in relation to a motor vehicle listed in Column 1 of Tables 1, 2 and 3 is the rate of duty listed in Column 2 opposite that vehicle.

Table 1 Amounts payable—the Act, s 208 (1)

Column 1 s 208 (1) of the Act	Column 2 Rate of duty
New and used Category AAA motor vehicle	\$2.50 for every \$100, or part of \$100, of the dutiable value
New Category AA motor vehicle	\$2.67 for every \$100, or part of \$100, of the dutiable value
New Category A motor vehicle	\$2.84 for every \$100, or part of \$100, of the dutiable value
New Category B motor vehicle New motorcycle (other than a Category AAA vehicle)	\$3.25 for every \$100, or part of \$100, of the dutiable value
Non-rated vehicle	\$3.72 for every \$100, or part of \$100, of the dutiable value
New Category C motor vehicle	\$3.72 for every \$100, or part of \$100, of the dutiable value
New Category D motor vehicle	\$4.83 for every \$100, or part of \$100, of the dutiable value

Table 2 Amounts payable—the Act, s 208 (2) — vehicles with a value of \$45 000 to \$80 000

Column 1 s 208 (2) of the Act (motor vehicles with dutiable value of \$45 000 to \$80 000)	Column 2 Rate of duty
New and used Category AAA motor vehicle	\$1,125.00 plus \$4.00 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
New Category AA motor vehicle	\$1,201.50 plus \$4.41 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
New Category A motor vehicle	\$1,278.00 plus \$4.81 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
New Category B motor vehicle	\$1,462.50 plus \$5.59 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
Non-rated vehicle	\$1,674.00 plus \$6.44 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
New Category C motor vehicle	\$1,674.00 plus \$6.44 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
New Category D motor vehicle	\$2,173.50 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000

Note Table 2 does not apply to vehicles listed in the Act, section 208 (2) (b) (including motorcycles).

Table 3 Amounts payable—the Act, s 208 (2) — vehicles with a value of \$80 000 or more

Column 1 s 208 (2) of the Act (motor vehicles with dutiable value of \$80 000 or more)	Column 2 Rate of duty
New and used Category AAA motor vehicle	\$2,525.00 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
New Category AA motor vehicle	\$2,745.00 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
New Category A motor vehicle	\$2,961.50 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
New Category B motor vehicle	\$3,419.00 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
Non-rated vehicle	\$3,928.00 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
New Category C motor vehicle	\$3,928.00 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000
New Category D motor vehicle	\$4,973.50 plus \$8.00 for every \$100, or part of \$100, of the dutiable value in excess of \$80 000

Note Table 3 does not apply to vehicles listed in the Act, section 208 (2) (b) (including motorcycles).

7 Revocation

This instrument revokes *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2025*, DI2025-152.

Rachel Stephen-Smith MLA
Minister for Finance

26 June 2026